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June 16, 2006

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
Commonwealth of Massachusetts
One South Station, 2nd Floor
Boston, MA 02110

Dear Secretary Cottrell,

We are filing herewith as of June 16, 2006 for effect July 16, 2006 tariff material consisting of the following:

(DTE-MA-No. 14)

| <u>Section</u> | <u>Revision of Page</u> |
|----------------|-------------------------|
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With this filing, Verizon Massachusetts is proposing to change the discounts applicable to resold services when provided both with Verizon's Operator Services and Directory Assistance and without Operator Services and Directory Assistance. Also included with this filing is supporting documentation consisting of the direct testimony of Joseph S. Williams, an avoided cost study, and a description of the methodology used in the cost study.

For ease of understanding, the revised tariff page also includes a text change that simply replaces the term "Bell Atlantic Operator Provided Handling and Directory Assistance Provided" with "Telephone Company Operator Services and Directory Assistance."

Sincerely,

Vice President – Regulatory - MA

cc: Senior Rate Analyst
Michael Isenberg